

AMENDED RETURN

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

DANIEL R MERCURI

Social security number

Spouse's name

MELISSA A MERCURI

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	152361
2	Total tax	2	12223
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	12185
4	Amount you want refunded to you	4	2000
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize MERCURI ASSET MANAGEMENT LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☒ I authorize MERCURI ASSET MANAGEMENT LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorizing to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

MERCURI ASSET MANAGEMENT LLC

ERO's signature ► ELENA M MARQUEZ

Date ► 04/16/2023

**ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see your tax return instructions. ^P

QNA

Form **8879** (Rev. 01-2021)

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial DANIEL R	Last name MERCURI	Your social security number
If joint return, spouse's first name and middle initial MELISSA A	Last name MERCURI	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		State CA
Foreign country name		ZIP code
Foreign province/state/county		Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☒ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
				Child tax credit
			SON	☒
			DAUGHTER	☒
			DAUGHTER	☒
				☐

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	184111
b	Household employee wages not reported on Form(s) W-2	
c	Tip income not reported on line 1a (see instructions)	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	
e	Taxable dependent care benefits from Form 2441, line 26	
f	Employer-provided adoption benefits from Form 8839, line 29	
g	Wages from Form 8919, line 6	
h	Other earned income (see instructions)	
i	Nontaxable combat pay election (see instructions)	1i
z	Add lines 1a through 1h	1z 184111
2a	Tax-exempt interest	2a
3a	Qualified dividends	3a 836
4a	IRA distributions	4a
5a	Pensions and annuities	5a
6a	Social security benefits	6a
b	Taxable interest	2b
b	Ordinary dividends	3b 891
b	Taxable amount	4b
b	Taxable amount	5b
b	Taxable amount	6b
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☒	7 447
8	Other income from Schedule 1, line 10	8 -33150
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 152361
10	Adjustments to income from Schedule 1, line 26	10
11	Subtract line 10 from line 9. This is your adjusted gross income	11 152361
12	Standard deduction or itemized deductions (from Schedule A)	12 29272
13	Qualified business income deduction from Form 8995 or Form 8995-A	13
14	Add lines 12 and 13	14 29272
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 123089

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
 If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for—
 • Single or Married filing separately, \$12,950
 • Married filing jointly or Qualifying surviving spouse, \$25,900
 • Head of household, \$19,400
 • If you checked any box under Standard Deduction, see instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	18223
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	18223
	19	Child tax credit or credit for other dependents from Schedule 8812	19	6000
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	6000
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	12223
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
	24	Add lines 22 and 23. This is your total tax	24	12223

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	12185
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	12185
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	12185

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions.	b	Routing number <u>X X X X X X X X X X</u> c Type: ☐ Checking ☐ Savings		
	d	Account number <u>X X X X X X X X X X X X X X X X X X</u>		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	38
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No		
Designee's name	Phone no.	Personal identification number (PIN)	
ELENA M MARQUEZ			

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			PRODUCER AND EDITOR	
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
			PEDIATRIC NURSE	
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	ELENA M MARQUEZ		04/16/23		
	Firm's name	Firm's address			Phone no.
	MERCURI ASSET MANAGEMENT LLC				
	Firm's EIN				

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DANIEL & MELISSA MERCURI

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	1194
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	-34071
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-1323
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	1050
	STATE OF CALIFORNIA FRANCHISE TAX		
9	Total other income. Add lines 8a through 8z	9	1050
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-33150

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

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Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

DANIEL & MELISSA MERCURI

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others. 1 Medical and dental expenses (see instructions) 2 Enter amount from Form 1040 or 1040-SR, line 11 <u>2</u> 152361 3 Multiply line 2 by 7.5% (0.075) 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	1 2661 3 11427	4
Taxes You Paid	5 State and local taxes. a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ b State and local real estate taxes (see instructions) c State and local personal property taxes d Add lines 5a through 5c e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 6 Other taxes. List type and amount: _____ 7 Add lines 5e and 6	5a 5686 5b 7142 5c 434 5d 13262 5e 10000 6	7 10000
Interest You Paid	Caution: Your mortgage interest deduction may be limited. See instructions. 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ a Home mortgage interest and points reported to you on Form 1098. See instructions if limited b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address c Points not reported to you on Form 1098. See instructions for special rules d Reserved for future use e Add lines 8a through 8c 9 Investment interest. Attach Form 4952 if required. See instructions . 10 Add lines 8e and 9	8a 14342 8b 8c 8d 8e 14342 9	10 14342
Gifts to Charity	Caution: If you made a gift and got a benefit for it, see instructions. 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. 13 Carryover from prior year 14 Add lines 11 through 13	11 2600 12 2330 13	14 4930
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount: _____		16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17 29272
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **08**

Name(s) shown on return

DANIEL & MELISSA MERCURI

Your social security number

Part I
Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you
received a
Form 1099-INT,
Form 1099-OID,
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

PENNY MAC

Amount

62

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

62

62

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you
received a
Form 1099-DIV
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5 List name of payer: PERSHING

Amount

891

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

891

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If
required, failure to
file FinCEN Form
114 may result in
substantial
penalties.
Additionally, you
may be required
to file Form 8938,
Statement of
Specified Foreign
Financial Assets.
See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:
- 8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
	X
	X

For Paperwork Reduction Act Notice, see your tax return instructions.

QNA

Schedule B (Form 1040) 2022

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor

DANIEL R MERCURI

Link: 13

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

OTHER FINANCIAL INVESTMENT ACTIVITIES

B Enter code from instructions

5 | 2 | 3 | 9 | 3 | 0

C Business name. If no separate business name, leave blank.

CRYPTO PARTNERS

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2022, check here ☐

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

7 Gross income. Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

9 Car and truck expenses (see instructions)

10 Commissions and fees

11 Contract labor (see instructions)

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest (see instructions):

a Mortgage (paid to banks, etc.)

b Other

17 Legal and professional services

18 Office expense (see instructions)

19 Pension and profit-sharing plans

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment

b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel and meals:

a Travel

b Deductible meals (see instructions)

25 Utilities

26 Wages (less employment credits)

27a Other expenses (from line 48)

b Reserved for future use

28 Total expenses before expenses for business use of home. Add lines 8 through 27a

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business: Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

QNA

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) / /	
44	Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

CELL PHONE	346
48 Total other expenses. Enter here and on line 27a	48 346

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

Name of proprietor

DANIEL R MERCURI

Link: 32

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)
DAY TRADING

B Enter code from instructions

5 | 2 | 3 | 0 | 0 | 0

C Business name. If no separate business name, leave blank.
END TIMES TRADER

D Employer ID number (EIN) (see Instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2022, check here ☒

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	50
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	50
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	50
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	50

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	11405	21	Repairs and maintenance	21	7402
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	689	23	Taxes and licenses	23	209
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	3345
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	2844
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-25844				

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☒ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year) / /	
44	Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CELL PHONE	689
DAY TRADING COURSES	2155
48 Total other expenses. Enter here and on line 27a	2844

QNA

Name(s) shown on return. Do not enter name and social security number if shown on other side.

DANIEL & MELISSA MERCURI

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	5 TALENT ENTERTAINMENT	P	☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			1323		
B					
C					
D					
29a Totals					
b Totals			1323		

30 Add columns (h) and (k) of line 29a**31** Add columns (g), (i), and (j) of line 29b.**32** Total partnership and S corporation income or (loss). Combine lines 30 and 31

30	
31	(1323)
32	-1323

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a**36** Add columns (c) and (e) of line 34b**37** Total estate and trust income or (loss). Combine lines 35 and 36

35	
36	()
37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

39	
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Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-1323
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

DANIEL & MELISSA MERCURI

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	152361
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	152361
4	Number of qualifying children under age 17 with the required social security number	4	3
5	Multiply line 4 by \$2,000	5	6000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.	6	
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	6000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	6000
13	Enter the amount from the Credit Limit Worksheet A	13	18223
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	6000

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	☐
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17
18a	Earned income (see instructions)	18a
b	Nontaxable combat pay (see instructions)	18b
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.	21
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23	Add lines 21 and 22	23
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24
25	Subtract line 24 from line 23. If zero or less, enter -0-	25
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27
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**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.**2022**Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

DANIEL & MELISSA MERCURI

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	END TIMES TRADER		-25844
ii	CRYPTO PARTNERS		-8227
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-34071	
3	Qualified business net (loss) carryforward from the prior year	3	(91662)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4		
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		
11	Taxable income before qualified business income deduction (see instructions)	11	123089	
12	Net capital gain (see instructions)	12	1283	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	121806	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		24361
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15		
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(125733)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

QNA

Form **8995** (2022)

Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2106 for instructions and the latest information.**2022**Attachment
Sequence No. **129**

Your name

MELISSA A MERCURI

Occupation in which you incurred expenses

PEDIATRIC NURSE

Social security number

Part I Employee Business Expenses and Reimbursements**Step 1 Enter Your Expenses**

		Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	10967	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3		
4 Business expenses not included on lines 1 through 3. Don't include meals	4	994	
5 Meals expenses (see instructions)	5		2206
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	11961	2206

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
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Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	8	11961	2206
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	11961	2206
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		14167

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2022)

QNA

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11/01/2020	
12	Total miles the vehicle was driven during 2022	23425 miles	miles
13	Business miles included on line 12	18125 miles	miles
14	Percent of business use. Divide line 13 by line 12	77.375 %	%
15	Average daily roundtrip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	5300 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	☒ Yes ☐ No	
19	Do you (or your spouse) have another vehicle available for personal use?	☒ Yes ☐ No	
20	Do you have evidence to support your deduction?	☒ Yes ☐ No	
21	If "Yes," is the evidence written?	☒ Yes ☐ No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 58.5¢ (0.585) (January 1–June 30) and 62.5¢ (0.625) (July 1–December 31). Enter the result here and on line 1	22	1.0967
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.		
24a	Vehicle rentals		
b	Inclusion amount (see instructions)		
c	Subtract line 24b from line 24a		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)		
26	Add lines 23, 24c, and 25		
27	Multiply line 26 by the percentage on line 14		
28	Depreciation (see instructions)		
29	Add lines 27 and 28. Enter total here and on line 1		

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)		
31	Enter section 179 deduction and special allowance (see instructions)		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)		
33	Enter depreciation method and percentage (see instructions)		
34	Multiply line 32 by the percentage on line 33 (see instructions)		
35	Add lines 31 and 34		
36	Enter the applicable limit explained in the line 36 instructions		
37	Multiply line 36 by the percentage on line 14		
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above		

QNA

Employee Business Expenses
(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2106 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **129**

Your name

DANIEL R MERCURI

Occupation in which you incurred expenses

PRODUCER AND EDITOR

Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	868	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3		
4 Business expenses not included on lines 1 through 3. Don't include meals	4	1927	
5 Meals expenses (see instructions)	5		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	2795	

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		
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Step 3 Figure Expenses To Deduct

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a)	8	2795	
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	2795	
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	10		2795

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N

Form **2106** (2022)

QNA

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11 01/01/2022	
12	Total miles the vehicle was driven during 2022	12 21000 miles	miles
13	Business miles included on line 12	13 1452 miles	miles
14	Percent of business use. Divide line 13 by line 12	14 6.914 %	%
15	Average daily roundtrip commuting distance	15 miles	miles
16	Commuting miles included on line 12	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17 19548 miles	miles
18	Was your vehicle available for personal use during off-duty hours?	☒ Yes ☐ No	
19	Do you (or your spouse) have another vehicle available for personal use?	☒ Yes ☐ No	
20	Do you have evidence to support your deduction?	☒ Yes ☐ No	
21	If "Yes," is the evidence written?	☒ Yes ☐ No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 58.5¢ (0.585) (January 1–June 30) and 62.5¢ (0.625) (July 1–December 31). Enter the result here and on line 1	22	868
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Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

QNA

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

DANIEL & MELISSA MERCURI

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section only an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. See instructions.

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	GOODWILL 1401 N RICE AVE OXNARD CA 93030	☐	8 BAGS OF CLOTHING
B	GOODWILL 1401 N RICE AVE OXNARD CA 93030	☐	BIKE AND TRIKE
C	HABITAT FOR HUMANITY 1239A EAST LOS ANGELES AVE SIMI VALLEY CA 93065	☐	SUMMER FURNITURE
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	01/20/2022	VARIOUS	PURCHASE	3200	1680	COMPARABLE SALES
B	11/02/2022	VARIOUS	PURCHASE	450	350	COMPARABLE SALES
C	10/01/2022	VARIOUS	PURCHASE	300	300	COMPARABLE SALES
D						
E						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated.

- | | | |
|--|--|---|
| a ☐ Art* (contribution of \$20,000 or more) | e ☐ Other Real Estate | i ☐ Vehicles |
| b ☐ Qualified Conservation Contribution | f ☐ Securities | j ☐ Clothing and household items |
| c ☐ Equipment | g ☐ Collectibles** | k ☐ Other |
| d ☐ Art* (contribution of less than \$20,000) | h ☐ Intellectual Property | |

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

** Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (If you need more space, attach a separate statement)		(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.			(c) Appraised fair market value
A						
B						
C						
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074
For tax year
20 22
Attachment
Sequence No. **70**

Taxpayer name(s) shown on return DANIEL R & MELISSA A MERCURI	Taxpayer identification number
Preparer's name ELENA MARQUEZ	Preparer tax identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: <u>W2s Investment Statement Registration Statements Vehicle</u> <u>Repair Statements 1095B & 1095C Meal Receipts Office</u> <u>Receipts 1099Misc Education Statements Charitable</u> <u>Expenses Donation Receipts Medical Receipts</u>	☒	☐	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2022

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

DANIEL & MELISSA MERCURI

Business or activity to which this form relates

DAY TRADING

LINK: C-32

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1080000
2	Total cost of section 179 property placed in service (see instructions)	2	9872
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2700000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1080000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FORD EXPEDITION 2004	9872	9872
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	9872
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	9872
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	1080000
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	9872
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	1533
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11405
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

QNA

Form 4562 (2022)

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

(Rev. July 2021)

► Use this revision to amend 2019 or later tax returns.
 ► Go to www.irs.gov/Form1040X for instructions and the latest information.

This return is for calendar year (enter year) **2022** or fiscal year (enter month and year ended)

Your first name and middle initial DANIEL R	Last name MERCURI	Your social security number
If joint return, spouse's first name and middle initial MELISSA A	Last name MERCURI	Spouse's social security number
Current home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.		Your phone number

Foreign country name	Foreign province/state/county	Foreign postal code
----------------------	-------------------------------	---------------------

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ►

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part III on page 2 to explain any changes.

Income and Deductions

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ☐	1 152361		152361
2 Itemized deductions or standard deduction	2 29272		29272
3 Subtract line 2 from line 1	3 123089		123089
4a Reserved for future use	4a		
b Qualified business income deduction	4b		
5 Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0-	5 123089		123089

Tax Liability

6 Tax. Enter method(s) used to figure tax (see instructions): <u>QDCGTW</u>	6 18223		18223
7 Nonrefundable credits. If a general business credit carryback is included, check here ☐	7 4000	2000	6000
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8 14223	(2000)	12223
9 Reserved for future use	9		
10 Other taxes	10		
11 Total tax. Add lines 8 and 10	11 14223	(2000)	12223

Payments

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing , see instructions.)	12 12185		12185
13 Estimated tax payments, including amount applied from prior year's return	13		
14 Earned income credit (EIC)	14		
15 Refundable credits from: ☐ Schedule 8812 Form(s) ☐ 2439 ☐ 4136 ☐ 8863 ☐ 8885 ☐ 8962 or ☐ other (specify):	15		
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16		2038
17 Total payments. Add lines 12 through 15, column C, and line 16	17		14223

Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18		
19 Subtract line 18 from line 17. (If less than zero, see instructions.)	19		14223
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference	20		
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	21		2000
22 Amount of line 21 you want refunded to you	22		2000
23 Amount of line 21 you want applied to your (enter year):	23	estimated tax	

Complete and sign this form on page 2.

For Paperwork Reduction Act Notice, see separate instructions.

QNA

Form **1040-X** (Rev. 7-2021)

Part I Dependents

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents.

Enter the information for the return year entered at the top of page 1.

		A. Original number of dependents reported or as previously adjusted	B. Net change — amount of increase or (decrease)	C. Correct number
24	Reserved for future use	24		
25	Your dependent children who lived with you	25	2	1
26	Your dependent children who didn't live with you due to divorce or separation	26		3
27	Other dependents	27		
28	Reserved for future use	28		
29	Reserved for future use	29		
30	List ALL dependents (children and others) claimed on this amended return.			

Dependents (see instructions):

If more than four dependents, see instructions and check here ☐	(a) First name		Last name	(b) Social security number	(c) Relationship to you	(d) ☒ if qualifies for (see instructions):	
						Child tax credit	Credit for other dependents
					SON	☒	☐
					DAUGHTER	☒	☐
					DAUGHTER	☒	☐
						☐	☐

Part II Presidential Election Campaign Fund (for the return year entered at the top of page 1)

Checking below won't increase your tax or reduce your refund.

☐ Check here if you didn't previously want \$3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of Changes. In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

Taxpayer's had a new baby girl and did not have her social security card at the time we filed their tax return. We are amending to add their new daughter.

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

▶ Your signature _____ 05/07/24 _____ PRODUCER AND EDITOR
Date Your occupation

▶ Spouse's signature. If a joint return, both must sign. _____ 05/07/24 _____ PEDIATRIC NURSE
Date Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check ☐ if self-employed PTIN _____
ELENA M MARQUEZ 05/07/24

Firm's name ▶ MERCURI ASSET MANAGEMENT LLC Firm's EIN ▶ 4

Firm's address ▶ _____ Phone no. _____

For forms and publications, visit www.irs.gov/Forms.

☒ NA

Form **1040-X** (Rev. 7-2021)

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS *e-file*.

Taxpayer name DANIEL & MELISSA MERCURI

Taxpayer address (optional)

1. ☒ Your federal income tax return for 2022 was filed electronically with the FRESNO Submission Processing Center. The electronic filing services were provided by MERCURI ASSET MANAGEMENT LLC
2. ☒ Your return was accepted on 05/09/2023 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is _____
3. ☐ Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☒ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☐ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

DANIEL & MELISSA MERCURI

SCHEDULE: C-13

TOTALS:		11405		11405		11405					
---------	--	-------	--	-------	--	-------	--	--	--	--	--

QNA

DANIEL & MELISSA MERCURI

ATTACH TO

TOTALS:

QNA

Supporting Statements for SCHEDULE A
Client : MERCURI

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	615
Prescription Medicine, Drugs, or Insulin	846
OTHER MEDICAL EXPENSES	<u>1200</u>
TOTALS:	2661

DANIEL & MELISSA MERCURI
State and Local General Sales Tax Deduction
Worksheet—Line 5a

Keep for Your Records



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).

Before you begin: See the instructions for line 1 of the worksheet if you:

- ☒ Lived in more than one state during 2022, or
- ☒ Had any **nontaxable** income in 2022.

Zip: _____ State: _____ County: _____ City: _____ Days: _____

1. Enter your state general sales taxes from the 2022 Optional State Sales Tax Table 1. \$ 1562

Next, if, for all of 2022, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2022?

☒ No. Enter -0-.

☐ Yes. Enter your base local general sales taxes from the 2022 Optional Local Sales Tax Tables.

2. \$ _____

3. Did your locality impose a local general sales tax in 2022? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☒ No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☐ Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2022, see the instructions for line 3 of the worksheet 3. _____

4. Did you enter -0- on line 2?

☐ No. Skip lines 4 and 5 and go to line 6.

☒ Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. 7.2500

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. _____

6. Did you enter -0- on line 2?

☐ No. Multiply line 2 by line 3.

☒ Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2022, see the instructions for line 6 of the worksheet.

6. \$ _____

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 7. \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the box on that line 8. \$ 1562

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

**Before you begin:**

- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>123089</u>	
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>836</u>	
3. Are you filing Schedule D?*			
☐ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.			
☒ No. Enter the amount from Form 1040 or 1040-SR, line 7.	3.	<u>447</u>	
4. Add lines 2 and 3	4.	<u>1283</u>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>121806</u>	
6. Enter:			
\$41,675 if single or married filing separately,			
\$83,350 if married filing jointly or qualifying surviving spouse,			
\$55,800 if head of household.	6.	<u>83350</u>	
7. Enter the smaller of line 1 or line 6	7.	<u>83350</u>	
8. Enter the smaller of line 5 or line 7	8.	<u>83350</u>	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u> </u>	
10. Enter the smaller of line 1 or line 4	10.	<u>1283</u>	
11. Enter the amount from line 9	11.	<u> </u>	
12. Subtract line 11 from line 10	12.	<u>1283</u>	
13. Enter:			
\$459,750 if single,			
\$258,600 if married filing separately,			
\$517,200 if married filing jointly or qualifying surviving spouse,			
\$488,500 if head of household.	13.	<u>517200</u>	
14. Enter the smaller of line 1 or line 13	14.	<u>123089</u>	
15. Add lines 5 and 9	15.	<u>121806</u>	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>1283</u>	
17. Enter the smaller of line 12 or line 16	17.	<u>1283</u>	
18. Multiply line 17 by 15% (0.15)	18.	<u>192</u>	
19. Add lines 9 and 17	19.	<u>1283</u>	
20. Subtract line 19 from line 10	20.	<u> </u>	
21. Multiply line 20 by 20% (0.20)	21.	<u> </u>	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>18031</u>	
23. Add lines 18, 21, and 22	23.	<u>18223</u>	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>18314</u>	
25. Tax on all taxable income. Enter the smaller of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>18223</u>	

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Credit Limit Worksheet A

1. Enter the amount from line 18 of your Form 1040, 1040-SR, or 1040-NR.

1	18223
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2. Add the following amounts (if applicable) from:

Schedule 3, line 1	+	_____
Schedule 3, line 2	+	_____
Schedule 3, line 3	+	_____
Schedule 3, line 4	+	_____
Schedule 3, line 6d	+	_____
Schedule 3, line 6e	+	_____
Schedule 3, line 6f	+	_____
Schedule 3, line 6l	+	_____
Form 5695, line 30	+	_____

Enter the total.

2	
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3. Subtract line 2 from line 1.

3	18223
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Complete the Credit Limit Worksheet B only if you meet all of the following.

1. You are claiming one or more of the following credits.
 - a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential clean energy credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.
2. You are not filing Form 2555.
3. Line 4 of Schedule 8812 is more than zero.

4. If you are **not** completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet B.

4	
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5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13.

5	18223
---	-------

Dependent Information:

Name.....:
SSN.....: Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Dependent Information:

Name.....:
SSN.....: Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes....:

Dependent Information:

Name.....:
SSN.....: Relationship.....: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:Taxpayer's finally received their daughter's social security card on
:May 6th, 2024.

Due Diligence Notes:

Taxpayer began new company as a Day Trader and closed out their
Project X and the Crypto Currency Group is dissolving and closing out
this year for 2022.

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**** SUPPORTING NOTES FOR SCHEDULE A

DANIEL & MELISSA MERCURI

Schedule of Payments to Doctors/Dentists:

<u>Description</u>	<u>Amount</u>
DENTAL	174
UCPATH	441
<u>Total Payments to Doctors/Dentists:</u>	<u>615</u>

Schedule of Prescriptions:

<u>Description</u>	<u>Amount</u>
BIRTH CO PAY	250
MEDICINE	451
OTHER MISC CO PAYS	145
<u>Total Prescriptions:</u>	<u>846</u>

Schedule of Other Medical Expenses:

<u>Description</u>	<u>Amount</u>
HAIR LOSS TREATMENT	370
HOME HEALTH EQUIPMENT	830
<u>Total Other Medical Expenses:</u>	<u>1,200</u>

Schedule of Personal Property Taxes:

<u>Description</u>	<u>Amount</u>
CHEVY SUBURBAN	209
FORD EXPLORER XLT	225
<u>Total Personal Property Taxes:</u>	<u>434</u>

Schedule of Cash Contributions to Charity:

<u>Description</u>	<u>Amount</u>
TITHING	2,600
<u>Total Cash Contributions to Charity:</u>	<u>2,600</u>

Schedule of Job Supplies:

<u>Description</u>	<u>Amount</u>
SELF CARE	682
SUBSCRIPTIONS	179
<u>Total Job Supplies:</u>	<u>861</u>

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**** SUPPORTING NOTES FOR SCHEDULE A

DANIEL & MELISSA MERCURI

Schedule of Unreimbursed Expenses:

<u>Description</u>	<u>Amount</u>
AMERICAN ASSOCIATION	150
CELL PHONE	1,053
MEDICAL TRAINING	100
OTHER BUSINESS NURSING EXPENSES	593
TRIPPLE AAA	86
<u>Total Unreimbursed Expenses:</u>	<u>1,982</u>

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**** SUPPORTING NOTES FOR TAXPAYER'S FORM 2106

DANIEL & MELISSA MERCURI

Schedule of Business Expense (NOT MEALS):

Description

ENGINE REPAIRS

INTERIOR REPAIRS

Amount

1,500

427

Total Business Expense (NOT MEALS):

1,927

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**** SUPPORTING NOTES FOR SPOUSE'S FORM 2106

DANIEL & MELISSA MERCURI

Schedule of Business Expense (NOT MEALS):

<u>Description</u>	<u>Amount</u>
CAR WASHES	44
REPAIRS	361
TIRES	589
<u>Total Business Expense (NOT MEALS):</u>	<u>994</u>

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**** SUPPORTING NOTES FOR SCHEDULE C

DANIEL R MERCURI
CRYPTO PARTNERS

Schedule of Repairs and Maintenance:

<u>Description</u>	<u>Amount</u>
ELECTRIC PANEL	681
Total Repairs and Maintenance:	<u>681</u>

Schedule of Utilities:

<u>Description</u>	<u>Amount</u>
INTERNET	809
Total Utilities:	<u>809</u>

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**** SUPPORTING NOTES FOR SCHEDULE C

DANIEL R MERCURI
END TIMES TRADER

Schedule of Insurance (other than health):

<u>Description</u>	<u>Amount</u>
VEHICLE INSURANCE	689
Total Insurance (other than health):	<u>689</u>

Schedule of Repairs and Maintenance:

<u>Description</u>	<u>Amount</u>
FORD EXPEDITION TIRES	504
FORD EXPEDITION ENGINE	4,998
FORD EXPEDITION AC WINDOWS ELECTRIC	1,900
Total Repairs and Maintenance:	<u>7,402</u>

Schedule of Taxes and Licenses:

<u>Description</u>	<u>Amount</u>
REGISTRATION	209
Total Taxes and Licenses:	<u>209</u>

Schedule of Utilities:

<u>Description</u>	<u>Amount</u>
INTERNET	1,619
ELECTRIC	1,726
Total Utilities:	<u>3,345</u>